

## --- 1 Pound - Toronto Division - Red Warehousing stamps - 63 x 47 mm. - 1874-1883 ---

[ Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002 ]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

Chris Ryan reports in the "Canadian Revenue Newsletter", No.41, of March 2003 that all CADDY and BOX stamps were discontinued as of July 1st 1883. At that time they were probably recalled for destruction.

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The catalogue lists the 1 pound red Toronto Division Consumption stamps as follows:

**RM-156** - 1 pound, red, Toronto Division, perf 12, on *block wmkd* medium wove - 5 mm. blue controls

Chris Ryan's research indicates that *John Morrow* was named Collector at Toronto on December 24th 1872 and was replaced by *W.C. Stratton* on December 1st 1880.

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<b>1st BABN Contract</b> (1868-1873)	John McKay reports that 35,000 copies of "1 lb., W. H. E. Red" were delivered. Prior to 1874 these would be "Division Open".
<b>2nd BABN Contract</b> (1873-1878)	John McKay reports that 45,000 copies of "1 lb., Red Tobacco" were delivered. There were probably 15,000 for Montreal; 10,000 for Toronto; 5,000 for Windsor and 15,000 Division Open - all on <i>block wmkd</i> paper.
<b>3rd BABN Contract</b> (1878-1886)	John McKay reports that 30,000 copies of "1 lb., Red, W. H. E." These were on <i>block wmkd</i> medium wove, in Division Open.

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### --- The "theoretical" control number range on the red 1 pound Toronto Division Warehousing stamp ---

**RM-156**- 1 pound, red, Toronto Division, perf 12, on *block wmkd* medium wove - **00001 to 10000**

### --- The "actual" control number range, as recorded to date ---

**RM-156**- 1 pound, red, Toronto Division, perf 12, on *block wmkd* medium wove - **01755 to 01962**

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--- 1 Pound - Toronto Division - Red Warehousing stamps – 1874-75 ---

--- on *block wmkd* horizontal mesh medium wove at Ottawa under the 2nd BABN Contract - 63 x 47 mm. design ---

--- perf 12 - 5 mm. controls - scanned at 100% scale - inscribed *J. Morrow Coll. I.R.* ---

The catalogue lists the 1 pound red Toronto Division Consumption stamps as follows:

**RM-156** - 1 pound, red, Toronto Division, perf 12, on *block wmkd* medium wove - 5 mm. blue controls

Chris Ryan's research indicates that *John Morrow* was named the "Primary Collector" in Toronto on December 24th 1872, and was replaced by *W.C. Stratton* on December 1st 1880.



★**RM-156** - 1 pound, red, Toronto Division, perf 12, on *block wmkd* horizontal mesh medium wove, with 5 mm. control number **01826** - a 'corner-fold' perforation anomaly

<b>01755</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01756</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01758★</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01791</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01826★</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01840</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01841</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01843-49</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01845</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01857</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01877</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01890</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01919</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01924</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
<b>01962</b>	RM-156	1 pound, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove

--- without control numbering ---



★RM-156n - 1 pound, red, Toronto Division, perf 12, on *block wmkd* medium wove, without control numbering



★RM-156n - 1 pound, red, Toronto Division, perf 12 (clipped), on *block wmkd* medium wove, without control numbering



--- the upper right top corner of RM-156 TP - scanned at 300% scale ---

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing these *control-free* stamps.

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